IN THE HIGH COURT OF UTTARANCHAL AT NAINITAL

Income Tax Appeal No. 516 of 2001

The Commissioner of Income-Tax,
Dehradun and another ……. Appellants

Versus

M/s Saipem SPA
C/o M/s Arthar Andersen & Company,
66 Marker Towers F,
Curre Parade,
Bombay …….. Respondent

Mr. S.K. Posti, Advocate for the petitinoers.
None for the respondent.

Coram: **Hon'ble S.H. Kapadia, C.J.**
Hon'ble M.M. Ghildiyal, J.

Date: 08.12.2003

PC:-

This appeal concerns assessment Year 1989-1990.

Affidavit of service is taken on recored and marked 'X'.

In view of our judgment dated 14th October 2003 in the case of Commissioner of Income-tax Vs. Hyundai Heavy Industries Company Ltd. in Income Tax Appeal No. 12 of 2003 and others, both the questions are answered in favour of the assessee and against the Department.

Accordingly, appeal is disposed of.

(M.M. Ghildiyal, J.) **(S.H. Kapadia, C.J.)**

HN